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APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
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EXAMINER

THEIN, MARIA TERESA T

ART UNIT

PAPER NUMBER

3627

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Please find below and/or attached an Office communication concerning this application or proceeding.

DETAILED ACTION

Applicants' "Response to Office Action Dated June 6, 2005" filed on August 11, 2005 and "Response to Notice of Non-Responsive Amendment Dated November 4, 2005" filed on November 14, 2005 have been considered.

Applicants' response by virtue of amendment to claims 1 and 9 has overcome the Examiner's rejection under 35 USC 112, second paragraph.

Applicants' response by virtue of amendment to Claims 1-18 has overcome the Examiner's rejection under 35 USC 101.

Claims 1-9 have been amended. Claims 1-18 remain pending in this application.

Claim Objections

Claims 10-18 objected to because of the following informalities:

Regarding claims 10-11, the recitation of "The computer program product" should be --The computer readable product--.

Regarding claims 12-18, the recitation of "The method of claim" should be --The computer readable product--.

Appropriate correction is required.

Claim Rejections - 35 USC § 103

The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all obviousness rejections set forth in this Office action:

(a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negated by the manner in which the invention was made.

Claims 1-18 are rejected under 35 U.S.C. 103(a) as being unpatentable over the book "Intermediate Accounting", (pages 499-521) (tenth edition) in view of U.S. Patent No. 6,047,267 to Owens et al.

Regarding claims 1 and 9, Intermediate Accounting discloses classifying an asset as capital or an expensed asset (page 518) comprising: assigning with respect to each of a plurality of machines an average value of models of the machine type (page 509); selecting a minimum capitalization value (page 518); receiving purchase data signifying the acquisition of an asset (page 501; page 502); determining a machine type of the acquired asset (page 50; page 502); correlating the machine type of the acquired asset to the average value assigned to the machine type in step ((page 509; page 514); and if the average value for the machine type of the acquired asset is greater than or equal to said minimum capitalization value, classifying the asset as a capital asset, and if the average value of r the machine type of the acquired asset is less than the minimum capitalization value, classifying the asset as an expensed asset (page 518).

However, Intermediate Accounting does not disclose a computer readable product embodied on computer readable media readable by a computing device.

Owens, on the other hand, teaches a computer readable product embodied on computer readable media readable by a computing device (col. 3, lines 14-18).

Therefore, it would have been obvious to one of ordinary skill in the art at the time of the invention was made to modify the Intermediate Accounting, to include a computer readable product embodied on computer readable media readable by a

computing device, as taught by Owens, in order to automatically gather and store information.

Claims 2-8 and 10-18 are rejected under 35 U.S.C. 103(a) as being unpatentable over the book "Intermediate Accounting", (pages 499-519) (tenth edition) in view of U.S. Patent No. 6,047,267 to Owens et al. as applied to claims 1 and 9 above, and further in view of U.S. Patent No. 2002/0082966 to O'Brien.

Intermediate Accounting substantially discloses the claimed invention, however, the combination does not disclose the models of the machine type; determining a value of the models; calculating the average value of the models; instructions for weighing the value of each model; weighting the value of each model as a function of predicted purchasing trends of models; the value of the models are derived from the manufacturer's suggested retail price of said model; the value of the models are derived from the manufacturer's base manufacturing cost; determining the values of a predetermined date; the date of commercial release; a data stem containing the purchaser orders; and reading the machine type out of a data field in the purchase order.

O'Brien, on the other hand, teaches the models of the machine type (paragraph 37; paragraphs 160-162; paragraphs 166-167); determining a value of the models (paragraph 37; paragraphs 160-162; paragraphs 166-167); calculating the average value of the models (paragraph 37; paragraphs 160-162; paragraphs 166-167); instructions for weighing the value of each model (paragraph 16; paragraph 137; paragraphs 75-77; paragraphs 158-162; paragraphs 163-167); weighting the value of

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each model as a function of predicted purchasing trends of models (paragraph 16; paragraph 137; paragraphs 75-77; paragraphs 158-162; paragraphs 163-167); the value of the models are derived form the manufacturer's suggested retail price of said model (paragraph 16; paragraph 137; paragraphs 75-77; paragraphs 158-162; paragraphs 163-167); the value of the models are derived form the manufacturer's base manufacturing cost (paragraph 16; paragraph 137; paragraphs 75-77; paragraphs 158-162; paragraphs 163-167); determining the values of a predetermined date (paragraph 16; paragraph 137; paragraphs 75-77; paragraphs 158-162; paragraphs 163-167); the date of commercial release (paragraph 16; paragraph 137; paragraphs 75-77; paragraphs 158-162; paragraphs 163-167); a data stem containing the purchaser orders (paragraph 37; paragraph 156; paragraph 158); and reading the machine type out of a data field in the purchase order (paragraph 37; paragraph 156; paragraph 158).

Therefore, it would have been obvious to one of ordinary skill in the art at the time of the invention was made to modify the combination, to include the model and data stream containing the purchase order, in order to capture and retain information relating to cost and utilization of an asset in order to facilitate better procurement and other business decisions (O'Brien, paragraph 5).

Response to Arguments

Applicant's arguments with respect to claims 1-18 have been considered but are moot in view of the new ground(s) of rejection.

Conclusion

The prior art made of record and not relied upon is considered pertinent to applicant's disclosure.

World Publication No. WO 01/82188 to Williams et al. disclose a system and method for asset valuation.

Any inquiry concerning this communication or earlier communications from the examiner should be directed to Marissa Thein whose telephone number is 571-272-6764. The examiner can normally be reached on M-F 8:00-5:00.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Alex Kalinowski can be reached on 571-272-6771. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free).



Mtot
January 23, 2006

STEVE B. MCALLISTER
PRIMARY EXAMINER